

## United States Department of State

CASE GUTHAR SECONDIFFARMATWashington, D.C. 20520

September 20, 2004

UNCLASSIFIED

THE THE STATE OF

## MEMORANDUM FOR PAUL CURRY EXECUTIVE SECRETARY DEPARTMENT OF THE TREASURY

SUBJECT:

Revision of the List of Countries Covered by Section 901(j) of the Internal Revenue Code of 1986

Pursuant to the attached certification by the Deputy Secretary of State, Iraq has been removed from the list of countries described in section 901(j)(2)(A) of the Internal Revenue of Code of 1986 effective June 28, 2004,

The following is a revised list of countries currently described in section 901(j)(2)(A): Cuba, Iran, Libya, North Korea, Sudan, and Syria.

I understand that the Internal Revenue Service will publish this list.

Karl Hoffmann Executive Secretary

Attachment:

Certification

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## CERTIFICATION AS PROVIDED IN SECTION 901(i)(2)(B)(ii) OF THE INTERNAL REVENUE CODE OF 1986, AS AMENDED

As provided in section 901 (j)(2)(B)(ii) of the Internal Revenue Code of 1986, as amended, I hereby certify that effective June 28, 2004, Iraq is no longer a country described in section 901(j)(2)(A) of the Internal Revenue Code of 1986, as amended.

Richard L. Armitage

Date: 195 704